

WORKSHEET A

TCM RATE DEVELOPMENT CALCULATION

County/City: County ABC (Example)

Program Name: Public Health

Reporting Period: From 7/1/96 To: 6/30/97

Cost Center	COLUMN 1 SALARIES & EMPLOYEE BENEFITS	COLUMN 2 ALL OTHER COSTS (OPERATING & CONTRACTOR)	COLUMN 3 SUB-TOTAL (COL 1+2)	COLUMN 4 WORKSHEET "C" RECLASS OF NON TCM SURVEY COST	COLUMN 5 SUB-TOTAL (COL 3+4)	COLUMN 6 WORKSHEET "D" ADJUSTMENT INCREASE (DECREASE)	COLUMN 7 NET EXPENSES (COL 5+6)
Line #	(1)	(2)	(4)	(7)	(9)	(8)	
1 LGA - "TCM" CLASS COSTS	\$305,000	\$142,000	\$447,000	(\$117,316)	\$329,684		\$329,684
2 CONTRACTOR "TCM" COSTS -- NON SPECIFIC	XXXXXXXXXXXXXX	\$125,000	\$125,000	\$0	\$125,000	(\$30,000)	\$95,000
3 CONTRACTOR "TCM" COSTS -- SPECIFIC	XXXXXXXXXXXXXX	\$175,000	\$175,000	\$0	\$175,000		\$175,000
4 TOTAL "TCM" COSTS (Lines 1,2,3)	\$305,000	\$442,000	\$747,000	(\$117,316)	\$629,684	(\$30,000)	\$599,684
5 "NON-TCM" COSTS	\$262,000	\$357,000	\$619,000	\$52,205	\$671,205	\$30,000	\$701,205
6 OVERHEAD (Administrative & Facility Costs)	\$116,000	\$57,000	\$173,000	\$65,111	\$238,111		\$238,111
7 TOTAL COSTS (Sum of Lines 4,5,6)	\$683,000	\$856,000	\$1,539,000	\$0	\$1,539,000	\$0	\$1,539,000
8 TOTAL "TCM" COSTS (Column 7 Line 4)	\$599,684						
9 Total "NON-TCM" Costs (Column 7 Line 5)	\$701,205						
10 Total Cost of All Services Excluding Overhead (Ln 8 + Ln 9)	\$1,300,889						
11 Percentage of TCM Cost (Line 8 Divided by Line 10)	0.4609801451						
12 Overhead Applicable to TCM Services (Col.7 Ln. 6 x Ln. 11)	\$109,764						
13 Allowable Case Manager Cost (Line 8 + 12)	\$709,448						
14 Total TCM Encounters (From Prior Year Encounter Logs)	10,000						
15 Calculated Cost Per Encounter (Line 13 divided by Line 14)	\$70.94						
16 Total Allowable Case Manager Cost	\$709,448						
17 Plus Known Cost Increases (Bottom WORKSHEET "C")	\$21,000						
18 Less Revenue Adjustments (From WORKSHEET "B")	(\$200,000)						
19 Adjusted Allowable Case Mgrs Costs (Line 16 Plus Line 17 Minus Line 18)	\$530,448						
20 Billable Rate Per Encounter For Current Year (Line 19 Divided by Line 14)	\$53.04						
21 "Projected" Medi-Cal Encounters for Current Fiscal Year	5,000						
22 Maximum Medi-Cal Reimbursement for Current Fiscal Year (Line 20 x Line 21)	\$265,224						

NOTES:

(1): Please see SCHEDULE 1.0, Chart 1, for details.

(2): Please see SCHEDULE 1.0, Chart 2, for details.

(3): Please see SCHEDULE 1.0, Chart 3, for details.

Note: Figures are \$167,000 for the "Operating" (Non-TCM Class Costs) and \$200,000 for the "Contract" (Non-TCM Direct Svs Contract Costs).

(4): Please see SCHEDULE 1.0, Chart 4, for details.

(7): Please see SCHEDULE 1.2, Column 8; and WORKSHEET "C" for details.

(8): Please see SCHEDULE 1.2, Column 10; and WORKSHEET "D" for details.

(9) & (10): Please see SCHEDULE 1.2, Columns 2 & 5, for details.

(11): Please see SCHEDULE 1.2, (under "Non-TCM Costs"), Columns 3, 4, 5, 6.

WORKSHEET B

TCM RATE DEVELOPMENT CALCULATION REVENUE ADJUSTMENTS

County/City Name: County ABC (Example)
 Program Name: Public Health
 Reporting Period: From 7/1/96 To: 6/30/97

DESCRIPTION	Column 1	Column 2	Column 3
	TOTAL REVENUE	AMOUNT ASSIGNED TO "TCM" SERVICES	AMOUNT ASSIGNED TO "OTHER" SERVICES
1 PROGRAM X	\$100,000	\$50,000	\$50,000
2 GRANT Y	\$60,000	\$30,000	\$30,000
3 GRANT Z	\$200,000	\$100,000	\$100,000
4 PROGRAM W	\$40,000	\$20,000	\$20,000
5			
6			
7			
8 NOTE: Please attach the methodology (such as,			
9 time-survey percentages) used to assign the			
revenues to TCM, as listed in Column 2.			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			

23 TOTAL ADJUSTMENTS (Add Lines 1 - 22)	\$400,000	\$200,000	\$200,000
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To Worksheet "A"
Line 18

WORKSHEET C

County/City Name: County ABC (Example)
 Program Name: Public Health
 Reporting Period: From: 07/01/96 To: 06/30/97

C/R LINE	COST CENTER	RECLASSIFICATION OF NON-TCM (BASED ON SURVEY RESULTS)	
1	LGA- TCM CLASSES COSTS	(\$117,316)	
2	CONTRACTOR TCM COSTS - NON SPECIFIC	\$0	
3	CONTRACTOR TCM COSTS - SPECIFIC	\$0	
4	TOTAL TCM COSTS	(\$117,316)	
5	NON TCM COSTS	\$52,205	
6	OVERHEAD (ADMINISTRATIVE AND FACILITY COSTS)	\$65,111	
7	TOTAL COSTS: All figures are from SCHEDULE 1-2, Column 8; and are to be inserted on Worksheet "A", Column 4.		\$0

KNOWN COST INCREASES	
Salary increases due to employee "Agreements". NOTE: Must enclose a copy of the contract provision to support a cost of living allowance (COLA).	\$21,000
To calculate a COLA, for purposes of this Cost Report, please do the following: B = \$65,000 x 10% @ 60% performing TCM = \$3,900 C = \$75,000 x 10% @ 30% performing TCM = \$2,250 D = \$85,000 x 10% @ 90% performing TCM = \$7,650 E = \$80,000 x 10% @ 90% performing TCM = \$7,200	
TOTAL Know Cost Increases	\$21,000
TOTAL COST INCREASES	\$21,000
Total to be inserted on Worksheet "A", Line 17:	
	\$21,000

WORKSHEET D

TCM RATE DEVELOPMENT CALCULATION
ADJUSTMENTS TO EXPENSES

County/City Name: County ABC (Example)
Program Name: Public Health
Reporting Period: From : 7/1/96 To: 6/30/97

	1	2	3	4	5
DESCRIPTION	TOTAL ADJUSTMENT TO TCM CLASSES COSTS	TOTAL ADJUSTMENT TO CONTRACTOR COSTS TCM NON-SPECIFIC	TOTAL ADJUSTMENT TO CONTRACTOR COSTS TCM SPECIFIC	TOTAL ADJUSTMENT TO NON-TCM SERVICES	TOTAL ADJUSTMENT TO OVERHEAD SERVICES
1 TCM Information System		(\$30,000)		\$30,000	
2 (Note: WORKSHEET "D" reserved for "one-time"					
3 only system costs related to TCM; and					
4 the adjustment for "specific" and "non-specific"					
5 contract costs.)					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
TOTAL ADJUSTMENTS (ADD LINES 1 -16)	\$0	(\$30,000)	\$0	\$30,000	\$0
Figures are to be inserted on SCHEDULE 1.2, Column 10, and on Worksheet "A" =	Column 6, Line 1	Column 6, Line 2	Column 6, Line 3	Column 6, Line 5	Column 6, Line 6

SCHEDULE 1.0

SALARY AND BENEFIT ANALYSIS BY EMPLOYEE

CHART 1

DESCRIPTION	TCM CLASS COSTS PER ANALYSIS	NON-TCM CLASS COSTS PER ANALYSIS	ADMINISTRATIVE CLASS COSTS PER ANALYSIS	TOTALS
EMPLOYEE A		\$50,000		\$50,000
EMPLOYEE B	\$65,000			\$65,000
EMPLOYEE C	\$75,000			\$75,000
EMPLOYEE D	\$85,000			\$85,000
EMPLOYEE E	\$80,000			\$80,000
EMPLOYEE F		\$68,000		\$68,000
EMPLOYEE G		\$74,000		\$74,000
EMPLOYEE H		\$70,000		\$70,000
EMPLOYEE I			\$62,000	\$62,000
EMPLOYEE J			\$54,000	\$54,000
TOTALS	\$305,000	\$262,000	\$116,000	\$683,000

(1)

(1)

(1)

(1)

Numbers off G/L & This Total
To SCHEDULE 1.1, Chart 2

OPERATING EXPENSE ANALYSIS BY EMPLOYEE

CHART 2

DESCRIPTION	TCM CLASS COSTS PER ANALYSIS	NON-TCM CLASS COSTS PER ANALYSIS	ADMINISTRATIVE CLASS COSTS PER ANALYSIS	TOTALS
EMPLOYEE A		\$35,000		\$35,000
EMPLOYEE B	\$32,000			\$32,000
EMPLOYEE C	\$25,000			\$25,000
EMPLOYEE D	\$40,000			\$40,000
EMPLOYEE E	\$45,000			\$45,000
EMPLOYEE F		\$37,000		\$37,000
EMPLOYEE G		\$42,000		\$42,000
EMPLOYEE H		\$43,000		\$43,000
EMPLOYEE I			\$28,000	\$28,000
EMPLOYEE J			\$29,000	\$29,000
GRAND TOTALS	\$142,000	\$157,000	\$57,000	\$356,000

(2)

(2)

(2)

(2)

Numbers off G/L & Totals
To Schedule 1.1, Chart 4

CONTRACTOR COSTS

CHART 3

DESCRIPTION	TOTAL CONTRACTOR COSTS
TCM CONTRACT COSTS (Non-Specific)	\$125,000
TCM CONTRACT COSTS (Specific)	\$175,000
NON-TCM DIRECT SVS CONTRACT COSTS	\$200,000
TOTALS	\$500,000

Numbers off G/L (3)

SUMMARY ANALYSIS FOR WORKSHEET "A"

CHART 4

DESCRIPTION	COST REPORT (WORKSHEET A) REFERENCE	SALARIES & BENEFITS	OPERATING COSTS	CONTRACTOR COSTS	TOTALS ALL COSTS
		W/S "A", Col 1	W/S "A", Col 2	W/S "A", Col 2	W/S "A", Col 3
LGA TCM CLASS COSTS	LINE 1	\$305,000	\$142,000		\$447,000
CONTRACTOR TCM COSTS (Non-Specific)	LINE 2	\$0		\$125,000	\$125,000
CONTRACTOR TCM COSTS (Specific)	LINE 3	\$0		\$175,000	\$175,000
NON-TCM COSTS	LINE 5	\$262,000	\$157,000	\$200,000	\$619,000
OVERHEAD COSTS	LINE 6	\$116,000	\$57,000		\$173,000
GRAND TOTALS	LINE 7	\$683,000	\$356,000	\$500,000	\$1,539,000

(1)

(2) — + — (3)

(4)

Grand Total
Numbers
From Above

NOTES FOR SCHEDULE 1.0:

(1): These are "Salary" and "Employee Benefit Costs" and are recorded on WORKSHEET A, Column 1.

(2): These are "Operating Costs" and are part of "All Other Costs".

These figures are recorded on WORKSHEET A, Column 2; and on SCHEDULE 1.2, Column 6.

(3): These are "Contractor Costs" and are part of "All Other Costs".

These figures are recorded on WORKSHEET A, Column 2; and on SCHEDULE 1.2, Column 6.

(4): This is the "Total Salary, Benefit, and All Other Operating Costs".

These figures are the "Sub-Total" on WORKSHEET A, Column 3; and on SCHEDULE 1.2, Column

EMPLOYEE	Column 1 "TCM"	Column 2 DIR SVS	Column 3 M/C ADMIN MAA CLAIMS
A		0.60	0.30
B	0.60	0.20	0.10
C	0.30	0.40	0.20
D	0.90		
E	0.90		
F		0.80	
G		0.80	
H		0.80	
I			
J			

CHART 1

Column 4 GEN ADMIN	Column 5 PAID TIME OFF (PYO)	Column 6 TOTALS Column 1 + 5
0.05	0.05	1.00
0.05	0.05	1.00
0.05	0.05	1.00
0.05	0.05	1.00
0.05	0.05	1.00
0.10	0.10	1.00
0.10	0.10	1.00
0.10	0.10	1.00
1.00		1.00
1.00		1.00

SCHEDULE 1.1

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
SALARY ALLOCATION BASED ON TIME SURVEY RESULTS						
A		\$30,000	\$15,000	\$2,500	\$2,500	\$90,000
B	\$39,000	\$13,000	\$6,500	\$3,250	\$3,250	\$85,000
C	\$22,500	\$30,000	\$15,000	\$3,750	\$3,750	\$75,000
D	\$76,500			\$4,250	\$4,250	\$85,000
E	\$72,000			\$4,000	\$4,000	\$80,000
F		\$54,400		\$6,800	\$6,800	\$68,000
G		\$59,200		\$7,400	\$7,400	\$74,000
H		\$56,000		\$7,000	\$7,000	\$70,000
I				\$62,000	\$0	\$62,000
J				\$54,000	\$0	\$54,000
TOTALS	\$210,000	\$242,600	\$36,500	\$154,950	\$38,950	\$683,000
	(To Column 2 Below)	(To Column 5 Below)	(To Column 6 Below)	(To Column 11 Below)		

CHART 2

(7) From SCHEDULE 1.0,
Chart 1

CHART 3

PAID TIME OFF ALLOCATION BASED ON SALARIES/SURVEY RESULTS.

PAID TIME OFF ALLOCATION BASED ON SALARIES/SURVEY RESULTS													
EMPLOYEE	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13
	UNIT			TOTAL "TCM"	"NON-TCM"		TOTAL	"NON-TCM"		TOTAL	GEN ADMIN	ALLOCATION	GEN ADMIN
	MULTIPLYER	"TCM"	ALLOCATION	SALARY & PTO	DIRECT SVS,	PAID TIME	DIRECT SVS,	MIC ADMIN,	PAID TIME OFF	ADMIN, MAA,	SALARIES	PAID TIME OFF	SALARY & PTO
	PTO	SALARIES	PAID TIME OFF	[Col 2 + 3]	SALARIES	OFF	[Col 5 + 6]	SALARIES	[Col 7 + 8]	[Col 9 + 10]		[Col 11 + 12]	[Col 13 + 14]
A	0.052632			\$0	\$30,000	\$1,579	\$31,579	\$15,000	\$789	\$15,789	\$2,500	\$139	\$2,639
B	0.052632	\$39,000	\$2,053	\$41,053	\$13,000	\$684	\$13,684	\$8,500	\$342	\$8,842	\$3,250	\$171	\$3,421
C	0.052632	\$22,500	\$1,184	\$23,684	\$30,000	\$1,579	\$31,579	\$15,000	\$789	\$15,789	\$3,750	\$107	\$3,947
D	0.052632	\$70,500	\$4,020	\$80,520		\$0	\$0		\$0	\$0	\$4,250	\$224	\$4,474
E	0.052632	\$72,000	\$3,789	\$75,789		\$0	\$0		\$0	\$0	\$4,000	\$211	\$4,211
F	0.111111			\$0	\$54,400	\$8,044	\$60,444		\$0	\$0	\$6,800	\$756	\$7,556
G	0.111111			\$0	\$59,200	\$8,578	\$65,778		\$0	\$0	\$7,400	\$822	\$8,222
H	0.111111			\$0	\$56,000	\$8,222	\$62,222		\$0	\$0	\$7,000	\$776	\$7,776
I	0.000000			\$0		\$0	\$0		\$0	\$0	\$62,000	\$0	\$62,000
J	0.000000			\$0		\$0	\$0		\$0	\$0	\$54,000	\$0	\$54,000
TOTALS			\$11,053	\$221,053	\$242,600	\$22,687	\$265,287	\$38,500	\$1,921	\$38,421	\$154,950	\$3,290	\$158,240

(5)

(From Column 1 Above)

(7a)

Below)

(7a)

Below)

(7a)

Below)

(7a)

(To Column 11 Below)

(7c)

CHART 4

OPERATING EXPENSES ALLOCATION BASED ON SALARIES/SURVEY RESULTS

EMPLOYEE	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	UNIT MULTIPLIER OPERATING COSTS	"TCM" SALARIES and PAID TIME OFF (PTO)	OPERATING (ALLOCATED)	TOTAL "TCM" SALARY, PTO, and OPERATING	"NON-TCM" DIRECT SVS, SALARIES and PTO	ALLOCATION OPERATING	TOTAL DIR SVS, SALARY, PTO & OPERATING	"NON-TCM" M-C ADMIN, MAA CLAIMS, SALARY, and PTO	ALLOCATION OPERATING	TOTAL ADMIN MAA CLAIMS, SALARY & PTO & OPERATING	GEN ADMIN, SALARY, and PTO	ALLOCATION OPERATING	TOTAL GEN ADMIN, SALARY, PTO & OPERATING	"TOTAL" ALLOCATED OPERATING
			(Col 1 x 2)	a (Col 2 + 3)		(Col 1 x 5)	(Col 5 + 6)		(Col 1 x 8)	(Col 8 + 9)		(Col 1 x 11)	(Col 11 + 12)	(Col 3 + 6 + 9 + 12)
A	0.700000				\$31,579	\$22,105	\$53,684	\$15,789	\$11,053	\$26,842	\$2,632	\$1,842	\$4,474	\$35,000
B	0.492308	\$41,053	\$20,211	\$61,263	\$13,684	\$6,737	\$20,421	\$8,842	\$3,368	\$10,211	\$3,421	\$1,684	\$5,105	\$32,000
C	0.333333	\$23,684	\$7,895	\$31,579	\$31,579	\$10,526	\$42,105	\$15,789	\$5,263	\$21,053	\$3,947	\$1,316	\$5,263	\$26,000
D	0.470588	\$80,526	\$37,895	\$118,421							\$4,474	\$2,105	\$6,579	\$40,000
E	0.502500	\$75,789	\$42,032	\$118,421							\$4,211	\$2,368	\$6,579	\$45,000
F	0.544118				\$80,444	\$32,889	\$93,333				\$7,550	\$4,111	\$11,667	\$37,000
G	0.567568				\$85,778	\$37,333	\$103,111				\$8,222	\$4,667	\$12,889	\$42,000
H	0.614286				\$62,222	\$38,222	\$100,444				\$7,778	\$4,778	\$12,556	\$43,000
I	0.451613										\$82,000	\$28,000	\$80,000	\$28,000
J	0.537037										\$54,000	\$29,000	\$83,000	\$29,000
TOTALS		\$221,053	\$108,632	\$329,684	\$265,287	\$147,813	\$413,099	\$38,421	\$19,684	\$58,105	\$158,240	\$79,671	\$238,111	\$356,000
	(6)	(From Column 4 Above)	(7b)	(9)	(From Column 7 Above)	(7b)	(To SCHED 1.2, Column 5)	(From Column 10 Above)	(7b)	(To SCHED 1.2 Column 4)	(From Column 13 Above)	(7b)	(To SCHED 1.2, Column 6)	(Should equal Schedule 1.0, Chart 2)

SCHEDULE 1.2

SUMMARY											
CATEGORY	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
	TOTAL COSTS	TOTAL "TCM" SALARIES, PTO, & OPERATING EXPENSES	TOTAL DIR SVS, SALARY, PTO, & OPERATING	TOTAL ADM MAA CLAIMS, SALARY, PTO, & OPERATING	TOTAL GENERAL & ADMINIST., SALARY, PTO, & OPERATING	TOTAL CONTRACTED SERVICES	TOTAL SALARY, PTO, & OPERATING EXPENSES	RECLASS OF COSTS	TOTAL COSTS	RECLASS OF Non-Specific CONTRACT COSTS	TOTAL COSTS
	From WKSHEET "A", Column 3	From WKSHEET "A", Column 3	From WKSHEET "A", Column 3	From WKSHEET "A", Column 3	From WKSHEET "A", Column 3	From WKSHEET "A", Column 3	From WKSHEET "A", Column 3	To WKSHEET "C", To W/K "A", 0	From WKSHT "A", Column 6	From WKSHT "D", To W/S "A", Column 6	From WKSHT "A", Column 7
	From SCHEDULE 1.0	From SCHEDULE 1.1	From SCHEDULE 1.1	From SCHEDULE 1.1	From SCHEDULE 1.1	From SCHEDULE 1.0	(Add Columns 2+3+4+5+6)	(Column 7-1)	(Column 1+8)	Column 6	(Column 9+10)
LGA "TCM" CLASS COSTS	\$447,000	\$329,684					\$329,684	(\$117,316)	\$329,684		\$329,684
CONTRACTOR "TCM" COSTS - NON SPECIFIC	\$125,000					\$125,000	\$125,000	\$0	\$125,000	(\$30,000)	\$95,000
CONTRACTOR "TCM" COSTS - SPECIFIC	\$175,000					\$175,000	\$175,000	\$0	\$175,000		\$175,000
TOTAL "TCM" COSTS	\$747,000	\$329,684	\$0	\$0	\$0	\$300,000	\$629,684	(\$117,316)	\$629,684	(\$30,000)	\$599,684
NON-TCM COSTS (INCLUDES MAA AND OTHER DIRECT SV	\$619,000		\$413,099	\$58,105		\$200,000	\$671,205	\$52,205	\$671,205	\$30,000	\$701,205
OVERHEAD (ADMINISTRATIVE AND OVERHEAD)	\$173,000				\$238,111		\$238,111	\$65,111	\$238,111		\$238,111
TOTAL COSTS	\$1,539,000	\$329,684	\$413,099	\$58,105	\$238,111	\$500,000	\$1,539,000	\$0	\$1,539,000	\$0	\$1,539,000
	(4)	(9)	(11)	(11)	(10)	(3) & (11)		(7)		(8)	

NOTES FOR SCHEDULES 1.0, 1.1, and 1.2:

- (1) These are "Salary" and "Employee Benefit Costs". These figures are recorded on WORKSHEET "A", Column 1; and on SCHEDULE 1.0, Chart 1.
- (2) These are "Operating Costs" and are part of "All Other Costs". These figures are recorded on WORKSHEET "A", Column 2; and on SCHEDULE 1.0, Chart 2.
- (3) These are "Contractor Costs" and are part of "All Other Operating Costs". These figures are recorded on WORKSHEET "A", Column 2; and on SCHEDULE 1.0, Chart 2; and on SCHEDULE 1.2, Column 6.
- (4) This is the TOTAL "Salary", "Benefit", and "All Other Operating Costs". These figures are recorded on WORKSHEET "A", Column 3; and on SCHEDULE 1.2, Column 1.
- (5) The unit cost multiplier for allocating "Paid Time Off" (PTO) is based on the following calculation:
 - (a) - Take each "Paid Time-Off" amount (on SCHEDULE 1.1, Chart 2, Column 5); and
 - (b) - Divide it by the employee's "Salary" (on SCHEDULE 1.0, Chart 1) minus the "same" paid time-off amount.
- (6) The unit cost multiplier for "Operating Expenses" is calculated as follows:
 - (a) - Taking the employee's "Operating Expenses" (on SCHEDULE 1.0, Chart 2); and
 - (b) - Divide it by the employee's "Salary" (on SCHEDULE 1.0, Chart 1).
- (7) SALARY ALLOCATIONS are based on the time-survey results by functional category. Then:
 - (7a): "Paid Time Off" (PTO), which is part of "Salaries", is allocated to the various functions.
 - (7b): "Operating" costs are allocated to the various functions.
 - (7c): The time-survey results are compared to the "Gross Costs" on the Cost Report and adjusted as appropriate.
 - The numbers contained on SCHEDULE 1.2, Column 8, are used for WORKSHEET "C", and are then transferred to WORKSHEET "A", Column 4.
- (8) "Contractor TCM Costs" (Non-Specific), contained on WORKSHEET A, Line 3, are adjusted based on information received from the contractor. In this instance, \$30,000 was determined NOT to be TCM related based on the contractor's time survey results.
 - The numbers contained on SCHEDULE 1.2, Column 10, are from WORKSHEET "D", and are then transferred to WORKSHEET "A", Column 6.
- (9) Equals TOTAL allocated "TCM Salaries", "Paid Time Off", and "Operating Expenses", based on the time-survey results.
- (10) Equals TOTAL allocated "General and Administrative Salaries", "Paid Time Off", and "Operating Expenses", based on the time-survey results.
- (11) Equals TOTAL allocated "Non-TCM Salary", "Paid Time Off", and "Operating Expenses", based on the time-survey results.